

TOBACCO FLOOR TAX INVENTORY AND RETURN**DUE DATE - October 20, 2008**

FOR DRA USE ONLY

NAME OF TAXPAYER	LICENSE NUMBER
TRADE NAME	
NUMBER & STREET ADDRESS	
ADDRESS (continued)	
CITY/TOWN, STATE & ZIP CODE	

SEE LINE-BY-LINE INSTRUCTIONS		NUMBER OF STAMPS
1	Enter the number of 20 Pack Cigarette B Tax Stamps Affixed to Packs.	
2	Enter the number of 20 Pack Cigarette B Tax Stamps NOT Affixed to Packs.	
3	Total Number of B Stamps (Sum of Lines 1 and 2) Also enter on Line 7 below.	
4	Enter the number of 25 Pack Cigarette A Tax Stamps Affixed to Packs.	
5	Enter the number of 25 Pack Cigarette A Tax Stamps NOT Affixed to Packs.	
6	Total Number of A Stamps (Sum of Lines 4 and 5) Also enter on Line 8 below.	

	NUMBER OF STAMPS	INCREASE	TAX DUE
7 CIGARETTE COUNT 20 PACK STAMPS	7	X \$0 .25 =	\$
8 CIGARETTE COUNT 25 PACK STAMPS	8	X \$0 .31 =	\$
9 TOTAL TOBACCO FLOOR TAX (Sum of Lines 7 and 8.)	9		\$
10 INTEREST DUE @ 0.000274/day x _____ x _____ = days over due tax due (Line 9)	10		\$
11 FAILURE TO PAY PENALTY	11		\$
12 FAILURE TO FILE PENALTY	12		\$
13 BALANCE DUE ON OR BEFORE November 15, 2008 (Sum of Lines 9 through 12) PAY THIS AMOUNT →	13		\$
14 CHECK ANY OR ALL OF THE FOLLOWING THAT APPLY TO YOU: <input type="checkbox"/> RETAILER <input type="checkbox"/> MANUFACTURER <input type="checkbox"/> WHOLESALE <input type="checkbox"/> SUB-JOBBER <input type="checkbox"/> SAMPLER <input type="checkbox"/> VENDOR			

Make checks payable to: **STATE OF NEW HAMPSHIRE.**
Enclose, but do not staple or tape, your payment to this form.

15 Under penalties of perjury, I declare that I have examined this return, and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

X

SIGNATURE (IN INK)	DATE	SIGNATURE OF PAID PREPARER (IN INK) OTHER THAN TAXPAYER	DATE
PRINT NAME		PRINT PAID PREPARER NAME	
TITLE		PREPARER'S IDENTIFICATION NUMBER	
PHONE NUMBER AND E-MAIL ADDRESS		PREPARER'S STREET ADDRESS/PO BOX	
FOR DRA USE ONLY		CITY/TOWN, STATE and ZIP CODE	

MAIL TO: NH DRA
 PO BOX 2035
 CONCORD NH 03302-2035

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
TOBACCO FLOOR TAX AND INVENTORY RETURN - 2008

GENERAL INSTRUCTIONS

WHO MUST FILE	This form is to be completed by "RETAILERS, MANUFACTURERS, WHOLESALERS, SUB-JOBBER, SAMPLERS and VENDORS". <ul style="list-style-type: none"> A "RETAILER": is any person who sells tobacco products to consumers, and any vending machine in which tobacco products are sold. A "MANUFACTURER": means any person engaged in the business of importing, exporting, producing, or manufacturing tobacco products who sells his product only to licensed wholesalers. A "WHOLESALE": is any person doing business in this state who purchases unstamped tobacco products directly from a licensed manufacturer, and who sells all tobacco products to licensed wholesalers, sub-jobbers, vending machine operators, retailers and those persons exempted from the tobacco tax under RSA 78:7-b. A "SUB-JOBBER": is any person doing business in this state who purchases stamped tobacco products directly from a licensed wholesaler and who sells tobacco products to other licensed sub-jobbers, vending machine operators, and retailers. A "SAMPLER": means any person who distributes free tobacco products to consumers for promotional purposes. A "VENDOR OR VENDING MACHINE": means any self-service device which, upon insertion of money, tokens, or any other form of payment, dispenses tobacco, cigarettes, or any other tobacco product.
WHEN TO FILE	The inventory and return must be postmarked no later than October 20, 2008.
WHERE TO FILE	The return should be mailed to: NH DRA (NH Department of Revenue Administration), PO Box 2035, Concord NH 03302-2035
PURPOSE OF INVENTORY AND RETURN	The 2007 Legislative session has resulted in a change to the tobacco tax rate. As of October 1, 2008, the rate has increased to \$1.33 per package of 20 cigarettes and to \$1.65 for packages containing 25 cigarettes . The inventory must show exact quantity of products as of the close of business on <i>September 30, 2008</i> . You are required to take a physical inventory on September 30, 2008. This inventory and return must be filed with the Department on or before October 20, 2008.*
INVENTORY VERIFICATION	After taking the inventory, record the amounts on the form and complete the return. You must retain a copy of the inventory records for three years for possible review by a Department representative, proof of all transactions that change your inventory and invoices used to determine values on lines 1 through 6 must be available to the Department's representative.
PAYMENT OF THE TAX	The tax is paid to the State of New Hampshire, Department of Revenue Administration. Make checks payable to: State of New Hampshire . Full payment may accompany this return or be paid on or before November 15, 2008 using the DP-196-PYT payment form.
AGREEMENT	Wholesalers and retailers may enter into a written agreement as to which party is responsible for paying the increased tax. Such agreement shall be attached to and filed with the return.
PENALTIES	This return is subject to the provisions of RSA 21-J for interest and penalties.
QUESTIONS	Specific questions relating to this return or the tobacco tax should be referred to: NH DRA PO Box 2035 Concord NH 03302-2035 Telephone: (603) 271-2191 Hearing or speech impaired individuals may call: TDD Access: Relay NH 1-800-735-2964

LINE BY LINE INSTRUCTIONS

Please correct any error in name or address on the mailing label.

Line 1	Enter the number of 20 Pack Cigarette B Tax Stamps Affixed to packs in your possession.
Line 2	Enter the number of 20 Pack Cigarette B Tax Stamps Not affixed to packs in your possession.
Line 3	Enter the total of B Tax Stamps, the sum of Lines 1 and 2, on Line 3. Also enter this same number on Line 7.
Line 4	Enter the number of 25 Pack Cigarette A Tax Stamps affixed to packs in your possession.
Line 5	Enter the number of 25 Pack Cigarette A Tax Stamps Not affixed to packs in your possession.
Line 6	Enter the total of A Tax Stamps, the sum of Lines 4 and 5, on Line 6. Also enter this same number on Line 8.
Line 7	Enter the total number of New Hampshire B tax stamps affixed or not affixed to 20 count packs in your possession, from Line 3. Multiply by the tax rate shown and enter the result in the tax due column.
Line 8	Enter the total number of New Hampshire A tax stamps affixed or not affixed to 25 count packs in your possession, from Line 6. Multiply by the tax rate shown and enter the result in the tax due column.
Line 9	Enter the sum of Lines 7 and 8. This is the total Tobacco Floor Tax amount due on or before November 15, 2008.
Line 10	INTEREST: Interest is calculated on the balance of tax due from the original payment due date of November 15, 2008 to the date paid at the applicable rate listed below. $\frac{\text{Number of days}}{\text{Daily rate decimal equivalent}} \times \frac{\text{Tax Due (Line 9)}}{\text{Interest Due}} = \text{Interest Due}$ Enter on Line 10.
Line 11	FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of tax shall be imposed if the taxpayer fails to pay the tax by November 15, 2008. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.
Line 12	FAILURE TO FILE: A taxpayer failing to timely file a complete return by October 20, 2008 may be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of October 20, 2008 until the date a complete return is filed.
Line 13	BALANCE DUE: Enter the sum of Lines 9 through 12. This is the total due to the State of New Hampshire. Full payment may accompany this return or be filed on or before November 15, 2008 using the DP-196-PYT payment form.
Line 14	Check the type of taxpayer license you have: Retailer, Manufacturer, Wholesaler, Sub-jobber, Sampler or Vendor.
Line 15	Provide signatures of taxpayer and preparer, in ink, where indicated. <u>Print</u> names of taxpayer and paid preparer and their address, title, date, phone number and e-mail address.

*** NOTE: THERE IS NO FLOOR TAX DUE ON LOOSE AND SMOKELESS TOBACCO PRODUCTS.**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
TOBACCO FLOOR TAX RETURN PAYMENT
DUE DATE - November 15, 2008

IMPORTANT:

September 30, 2008 - Inventory stamps in your possession at the close of business.
October 1, 2008 - Rate increase takes effect.
October 20, 2008 - Form DP-196 Tobacco Floor Tax Inventory & Return Due
November 15, 2008 - Optional Extended Payment Due Date.

INSTRUCTIONS

If you paid your Tobacco Floor Tax in full with your Inventory and Return Form DP-196, you **DO NOT** have to file this form.

Enter the taxpayer's name, License number, and address in the spaces provided below.

Enter on Line 1 the amount of tax liability as calculated on Line 9 of the Form DP-196 due October 20, 2008.

If your payment is not made on or before November 15, 2008, enter on Line 2 through 4 the interest and penalties as provided in RSA 21-J.

Interest: Interest is calculated on the balance of tax due from the original payment due date of November 15, 2008 to the date paid at the rate of .000274 per day.

Failure to Pay: A penalty equal to 10% of any nonpayment or underpayment of tax shall be imposed if the taxpayer fails to pay the tax by November 15, 2008.

Failure to File: A taxpayer failing to timely file a complete return by October 20, 2008 may be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater.

Enter on Line 5 the sum of Lines 1 through 4. This is the amount due.

Contact the Department at (603) 271-2191 with questions concerning this form or calculation of penalties.

(Cut along this line)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
TOBACCO FLOOR TAX RETURN PAYMENT
DUE DATE ON OR BEFORE - November 15, 2008

FOR DRA USE ONLY

NAME OF TAXPAYER	LICENSE NUMBER
TRADE NAME	
NUMBER & STREET ADDRESS	
ADDRESS (continued)	
CITY/TOWN, STATE & ZIP CODE	

FOR DRA USE ONLY

Total Tobacco Floor Tax Due 1 (From DP-196 Line 9)	\$	
Interest due at .000274/day 2	\$	
Failure to pay penalty 3	\$	
Failure to file penalty 4	\$	
TOTAL (SUM OF LINES 1 - 4) 5	\$	

MAIL NH DRA
 TO: PO BOX 2035
 CONCORD NH 03302-2035

Make check payable to: **STATE OF NEW HAMPSHIRE. Do not staple or tape your payment to this form.**